

**UNIFIED SCHOOL DISTRICT
NO. 242**

***Regulatory Basis
Financial Statement***

For the Year Ended June 30, 2017

UNIFIED SCHOOL DISTRICT NO. 242

**REGULATORY BASIS
FINANCIAL STATEMENTS**

For the Year Ended June 30, 2017

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UNIFIED SCHOOL DISTRICT NO. 242

**Regulatory Basis
Financial Statement**

For the Year Ended June 30, 2017

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UNIFIED SCHOOL DISTRICT NO. 242

**Regulatory Basis
Financial Statement**

For the Year Ended June 30, 2017

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James V. Myers, Chartered

P.O. Box 495
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Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District No. 242
219 Coyote Blvd
Weskan, KS 67762

I have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District No. 242, as of and for the year ended June 30, 2017, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statement based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Unified School District No. 242 on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* of the State of Kansas, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In my opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District No. 242 as of June 30, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In my opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Unified School District No. 242 as of June 30, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

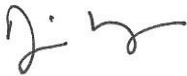
Supplemental Information

My audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, summary of regulatory basis receipts and disbursements-agency funds, and schedule of receipts, expenditures, and unencumbered cash-district activity funds (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the

United States of America. In my opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Prior Year Comparative Analysis

The 2016 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and was not a required part of the 2016 basic financial statement upon which I rendered an unmodified opinion dated October 7, 2016. The 2016 basic financial statement and my accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, at the following link <http://admin.ks.gov/offices/chief-financial-officer/municipal-services/>. Such 2016 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2016 basic financial statement. The 2016 comparative information was subjected to the auditing procedures applied in the audit of the 2016 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2016 basic financial statement or to the 2016 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the 2016 comparative information is fairly stated in all material respects in relation to the 2016 basic financial statement as a whole, on the basis of accounting described in Note 1.



James V. Myers
Certified Public Accountant

September 29, 2017

UNIFIED SCHOOL DISTRICT NO. 242
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2017

Funds	Beginning		Cancelled	Receipts	Expenditures	Ending		Add	Ending
	Unencumbered	Cash Balance				Unencumbered	Cash Balance	Encumbrances	
								and Accounts	Cash Balance
								Payable	
Governmental Type Funds:									
General Funds:									
General	\$ -	\$ -	\$ -	\$ 998,513	\$ 998,512	\$ 1	\$ 24,234	-	\$ 1
Supplemental General	32,723	-	-	356,683	365,172	24,234		-	24,234
Special Purpose Funds:									
At Risk (K-12)	8,036	-	-	54,675	57,658	5,053		-	5,053
Bilingual Education	85	-	-	3,300	3,203	182		-	182
Capital Outlay	137,285	-	-	107,220	112,503	132,002		-	132,002
Food Service	13,859	-	-	74,977	65,820	23,016		-	23,016
Professional Development	874	-	-	-	816	58		-	58
Special Education	20,826	-	-	177,281	173,375	24,732		-	24,732
Vocational Education	-	-	-	-	-	-		-	-
KPERS Special Retirement Contribution	-	-	-	55,973	55,973	-		-	-
Driver Training	731	-	-	2,074	123	2,682		-	2,682
Character Education	-	-	-	-	-	-		-	-
Contingency Reserve	101,737	-	-	-	-	101,737		-	101,737
Gifts & Grants	23,753	-	-	12,549	10,098	26,204		-	26,204
Textbook Rental	10,034	-	-	7,378	8,001	9,411		-	9,411
Title I	2	-	-	16,413	16,413	2		-	2
Title II-A	-	-	-	3,993	3,993	-		-	-
REAP Federal Grant	-	-	-	15,335	15,335	-		-	-
District Activity Funds - Schedule 4	20,934	-	-	46,948	51,054	16,828		-	16,828
Total Reporting Entity (excluding Agency Funds)	\$ 370,879	\$ -	\$ -	\$ 1,933,312	\$ 1,938,049	\$ 366,142	\$ -	\$ -	\$ 366,142

The notes to the financial statements are an integral part of this statement.

Statement 1

UNIFIED SCHOOL DISTRICT NO. 242
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2017

Composition of Cash:	
Checking Account	\$ 1,500
NOW Account	290,264
Certificates of Deposit	<u>100,000</u>
Total Cash	\$ 391,764
Agency Funds per Schedule 3	<u>(25,622)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 366,142</u></u>

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 242
WESKAN, KANSAS**

**NOTES TO THE FINANCIAL STATEMENT
For the Year Ended June 30, 2017**

Note 1: Summary of Significant Accounting Policies

A. Financial Reporting Entity

Unified School District No. 242 (USD 242), Weskan, Kansas, is a municipal corporation governed by an elected seven-member board. This financial statement presents USD 242, the primary government. USD 242 does not have any related municipal entities.

B. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

C. Regulatory basis fund types

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following fund types are used by USD 242:

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Note 1: Summary of Significant Accounting Policies (continued)

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Trust Funds – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, student organizations, etc.).

D. Cash and investments

The municipality pools cash resources of its various funds in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash accounts is available to meet current operating requirements. Cash in excess of current requirements is invested in interest-bearing deposits and disclosed as part of the municipality's cash balances. Unless specifically designated, all interest income is credited to the Capital Outlay Fund.

E. Property taxes

Collection of current year property tax by the County Treasurer is not completed, apportioned or distributed to USD 242 until the succeeding year, such procedures being in conformity with governing state statutes. Consequently, current year property taxes receivable are not available as a resource that can be used to finance the current year operations of USD 242; and therefore, are not susceptible to accrual.

Property taxes are collected and remitted to USD 242 by the county government. Taxes levied annually on November 1 are due one-half by December 20 and one half by May 10. Tax payments are recognized as revenue in the year received. Delinquent tax payments are recognized as revenue in the year received.

F. Interfund transactions

Quasi-external transactions (i.e., transactions that would be treated as receipts or expenditures if they involved organizations external to the governmental unit, such as internal service fund billings to departments) are accounted for as receipts or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund, are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers.

Note 1: Summary of Significant Accounting Policies (continued)

G. Reimbursements

A reimbursement is an expenditure initially made in one fund, but properly attributable to another fund. For example, it is common for the general fund to pay a vendor's bill and have portions of it reimbursed by other funds. In accounting for such reimbursements, USD 242 records an expenditure in the reimbursing fund, and a reduction of expenditure in the reimbursed fund, following the authoritative guidance provided under KMAAG regulatory basis accounting.

H. Restricted Assets

These assets consist of cash and short-term investments restricted for Agency Funds.

I. Use of Estimates

The preparation of financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2: Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

Note 2: Budgetary Information (continued)

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budget expenditure authority lapses at year end.

A legal operating budget is not required for capital project funds, fiduciary funds, permanent funds and the following special revenue funds:

- Contingency Reserve
- Textbook Rental
- Character Ed
- Title I
- Title II-A
- REAP Federal Grant
- District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 3: Deposits & Investments

K.S.A. 9-1401 establishes the depositories which may be used by USD 242. The statute requires banks eligible to hold USD 242's funds have a main or branch bank in the county in which USD 242 is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. USD 242 has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits USD 242's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements;

Note 3: Deposits & Investments (continued)

and the Kansas Municipal Investment Pool. USD 242 has no investment policy that would further limit its investment choices.

Concentration of credit risk

State statutes place no limit on the amount USD 242 may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. USD 242's allocation of investments as of June 30, 2017 is 100% guaranteed investment contracts secured by U.S. Treasury and Agencies.

Custodial credit risk – deposits

Custodial credit risk is the risk that in the event of a bank failure, USD 242's deposits may not be returned to it. State statutes require USD 242's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka except during designated "peak periods" when required coverage is 50%. USD 242 does not use designated "peak periods". All deposits were legally secured at June 30, 2017.

At June 30, 2017, USD 242's carrying amount of deposits was \$391,764 and the bank balance was \$471,332. The bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, \$251,516 was covered by federal depository insurance and \$219,816 was collateralized with securities held by the pledging financial institutions' agents in USD 242's name.

Custodial credit risk – investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, USD 242 will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured. USD 242 had no investments of this type at June 30, 2017.

Note 4: Compensated Absences

Certified full time employees earn sick leave each year based on the following guidelines:

Four Day Week School Year	8 days
Five Day Week School Year	10 days

Sick leave accumulates to the maximum of forty-four days. Each certified full time employee is allowed three days of personal leave and one professional day each year.

Note 4: Compensated Absences (continued)

Full time non-certified employees earn ten contract days of paid sick leave per year accumulative to forty-four days. The paid sick leave may be used as sick leave or bereavement leave.

The unused sick leave and personal leave is not paid upon termination, therefore, no cost or accumulated sick and personal leave as of June 30, 2017 has been calculated.

Note 5: Defined Benefit Pension Plan

Plan Description. USD No. 242 participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *etc seq.* Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate through March 31, 2016 with a 0% moratorium until June 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 16.00% and 10.91%, respectively, for the fiscal year ended June 30, 2016. The actuarially determined employer contribution rate and the statutory contribution rate was 16.03% and 10.81%, respectively, for the fiscal year ended June 30, 2017. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer

Note 5: Defined Benefit Pension Plan (continued)

contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. USD 242 is responsible for the employer's portion of the cost for retired District employees. USD 242 received and remitted amounts equal to the statutory contribution rate, which totaled \$55,973 for the year ended June 30, 2017.

Net Pension Liability. At June 30, 2017, USD 242's proportionate share of the collective net pension liability reported by KPERS was \$1,070,867. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. USD 242's proportion of the net pension liability was based on the ratio of USD 242's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2016. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers, are publically available on the website at www.kpers.org or can be obtained as described above.

Note 6: Contingencies

In the normal course of operations, USD 242 participates in various federal and state grant programs. The grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursements which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Note 7: Risk Management

USD 242 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 8: Interfund Transfers

Operating transfers are as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
General	At Risk (K-12)	72-6428	\$ ---
General	Capital Outlay	72-6428	19,370
General	Food Service	72-6428	---
General	KPERS	72-6428	55,973
General	Special Education	72-6428	120,226
General	Supp General	72-6428	---
General	Bilingual	72-6428	---
Supp. General	At Risk (K-12)	72-6433	54,675
Supp. General	Bilingual Education	72-6433	3,300
Supp. General	Driver Training	72-6433	---
Supp. General	Food Service	72-6433	34,183
Supp. General	Prof. Development	72-6433	---
Supp. General	Special Education	72-6433	<u>57,041</u>
Total			\$ 344,768

Note 9: Other Post Employment Benefits

As provided by K.S.A. 12-5040, USD 242 allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, USD 242 is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), USD 242 makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to USD 242 under this program.

Note 10: In-Substance Receipt in Transit

USD 242 received \$61,669.00 subsequent to June 30, 2017 and as required by K.S.A. 72-6417 and 72-6434, the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2017.

Note 11: Compliance with Kansas Statutes

There were no compliance issues for USD 242 for the year ended June 30, 2017.

Note 12: Evaluation of Subsequent Events

The organization has evaluated subsequent events through September 29, 2017, the date which the financial statement was available to be issued.

Note 13: Long-Term Debt

Changes in long-term liabilities for the District for the year ended June 30, 2017, were as follows:

Issue	Interest Rates	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
Capital Leases Payable				\$ -	\$ -	\$ -	\$ -	\$ -
Total Contractual Indebtedness				\$ -	\$ -	\$ -	\$ -	\$ -

Note 13: Long-Term Debt (continued)

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Issue	06/30/18	06/30/19	06/30/20	06/30/21	06/30/22	2023 - 2027	2028 - 2032	Total
Principal:								
General obligation bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital leases payable	-	-	-	-	-	-	-	-
Total Principal	-	-	-	-	-	-	-	-
Interest:								
General obligation bonds	-	-	-	-	-	-	-	-
Capital leases payable	-	-	-	-	-	-	-	-
Total Interest	-	-	-	-	-	-	-	-
Total Principal and Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**REGULATORY REQUIRED
SUPPLEMENTAL INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 242
Summary of Expenditures - Actual and Budget (Budgeted Funds Only)
Regulatory Basis
For the Year Ended June 30, 2017

Funds	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
Governmental Fund Types:						
General Funds:						
General	\$ 1,047,421	\$ (55,896)	\$ 6,987	\$ 998,512	\$ 998,512	\$ -
Supplemental General	357,775	-	7,397	365,172	365,172	-
Special Purpose Funds:						
At Risk (K-12)	58,036	-	-	58,036	57,658	(378)
Bilingual Education	10,085	-	-	10,085	3,203	(6,882)
Capital Outlay	213,296	-	-	213,296	112,503	(100,793)
Food Service	65,914	-	-	65,914	65,820	(94)
Professional Development	874	-	-	874	816	(58)
Special Education	181,420	-	-	181,420	173,375	(8,045)
Vocational Education	-	-	-	-	-	-
KPERS Special Retirement Contribution	79,530	-	-	79,530	55,973	(23,557)
Gifts and Grants	23,753	-	-	23,753	10,098	(13,655)
Driver Training	4,361	-	-	4,361	123	(4,238)

Schedule 2-A

UNIFIED SCHOOL DISTRICT NO. 242
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts:				
Taxes				
Mineral Production Tax	\$ 4,060	\$ 3,309	\$ 6,000	\$ (2,691)
State Aid				
General State Aid	823,991	823,991	823,991	-
KPERS Aid	60,143	55,973	79,530	(23,557)
Special Education Aid	125,616	108,253	134,400	(26,147)
Supplemental General State Aid	16,955	-	-	-
Interest	-	-	3,500	(3,500)
Reimbursements	4,264	6,987	-	6,987
Total Receipts	1,035,029	998,513	\$ 1,047,421	\$ (48,908)
Expenditures:				
Instruction	\$ 602,033	\$ 607,943	\$ 629,161	\$ (21,218)
Student Support Services	-	37	-	37
Instructional Support Services	-	-	-	-
General Administration	76,337	77,683	78,800	(1,117)
School Administration	96,065	95,984	96,160	(176)
Operation and Maintenance	1,493	1,323	-	1,323
Operation and Maintenance (Trans)	-	-	-	-
Student Transportation Services	1,599	1,359	1,427	(68)
Vehicle Service & Maintenance	22,486	18,614	22,671	(4,057)
Transfer to At Risk (K-12)	7,936	-	-	-
Transfer to Bilingual Education Fund	-	-	-	-
Transfer to Capital Outlay Fund	-	19,370	-	19,370
Transfer to Food Service Fund	166	-	-	-
Transfer to KPERS	60,143	55,973	79,530	(23,557)
Transfer to Professional Development	-	-	-	-

UNIFIED SCHOOL DISTRICT NO. 242
General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance Over Under
	Actual	Actual	Budget	(Under)
Transfer to Special Education Fund	149,816	120,226	139,672	(19,446)
Transfer to Supplemental General	16,955	-	-	-
Transfer to Vocational Education	-	-	-	-
Adjustment to Comply with Legal Max	-	-	(55,896)	55,896
Total Expenditures	1,035,029	998,512	\$ 991,525	\$ 6,987
Adjustment for Qualifying Budget Credits:				
Reimbursements	-	-	6,987	(6,987)
	<u>\$ 1,035,029</u>	<u>\$ 998,512</u>	<u>\$ 998,512</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ 1		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 1</u>		

UNIFIED SCHOOL DISTRICT NO. 242
Supplemental General Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 324,925	\$ 300,254	\$ 300,555	\$ (301)
Delinquent Tax	607	1,434	2,445	(1,011)
Motor Vehicle Tax	18,311	15,813	18,491	(2,678)
16/20M Truck Tax	1,820	1,446	-	1,446
Recreational Vehicle Tax	253	214	415	(201)
Supplemental State Aid	-	30,125	30,125	-
Reimbursements	13,395	7,397	-	7,397
Transfer from General Fund	16,955	-	-	-
Total Receipts	<u>376,266</u>	<u>356,683</u>	<u>\$ 352,031</u>	<u>\$ 4,652</u>
Expenditures				
Instruction	\$ 97,973	\$ 95,849	\$ 106,490	\$ (10,641)
Student Support Services	15,182	13,824	12,865	959
Instructional Support Services	40	475	1,588	(1,113)
General Administration	26,265	23,394	27,000	(3,606)
School Administration	1,325	2,931	2,500	431
Operation & Maintenance	122,580	66,576	90,961	(24,385)
Student Transportation Services	23,102	12,924	28,000	(15,076)
Transfer to At Risk (K-12)	41,100	54,675	50,000	4,675
Transfer to Bilingual Education Fund	6,900	3,300	5,000	(1,700)
Transfer to Driver Training	-	-	2,000	(2,000)
Transfer to Food Service Fund	15,703	34,183	11,000	23,183
Transfer to Professional Dev Fund	-	-	-	-
Transfer to Special Education	21,000	57,041	20,371	36,670
Transfer to Vocational Education	-	-	-	-
Adjustment to Comply with Legal Max	-	-	-	-
Total Expenditures	<u>371,170</u>	<u>365,172</u>	<u>\$ 357,775</u>	<u>\$ 7,397</u>
Adjustment for Qualifying Budget Credits:				
Reimbursements	<u>-</u>	<u>-</u>	<u>7,397</u>	<u>(7,397)</u>
	<u>\$ 371,170</u>	<u>\$ 365,172</u>	<u>\$ 365,172</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	<u>\$ 5,096</u>	<u>\$ (8,489)</u>		
Unencumbered Cash, Beginning	<u>27,627</u>	<u>32,723</u>		
Unencumbered Cash, Ending	<u>\$ 32,723</u>	<u>\$ 24,234</u>		

UNIFIED SCHOOL DISTRICT NO. 242
At Risk Fund (K-12)
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ 7,936	\$ -	\$ -	\$ -
Transfer from Supplemental General	41,100	54,675	50,000	4,675
Miscellaneous	-	-	-	-
Total Receipts	49,036	54,675	\$ 50,000	\$ 4,675
Expenditures				
Instruction	\$ 47,126	\$ 56,866	\$ 58,036	\$ (1,170)
Student Transportation Services	-	792	-	792
Total Expenditures	47,126	57,658	\$ 58,036	\$ (378)
Receipts Over (Under) Expenditures	\$ 1,910	\$ (2,983)		
Unencumbered Cash, Beginning	6,126	8,036		
Unencumbered Cash, Ending	\$ 8,036	\$ 5,053		

UNIFIED SCHOOL DISTRICT NO. 242
Bilingual Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over Over (Under)
		Actual	Budget	
Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Supplemental General	6,900	3,300	5,000	(1,700)
Total Receipts	6,900	3,300	\$ 5,000	\$ (1,700)
Expenditures				
Instruction	11,896	3,203	\$ 10,085	\$ (6,882)
Receipts Over (Under) Expenditures	\$ (4,996)	\$ 97		
Unencumbered Cash, Beginning	5,081	85		
Unencumbered Cash, Ending	\$ 85	\$ 182		

UNIFIED SCHOOL DISTRICT NO. 242
Capital Outlay Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Ad Valorem Property Tax	\$ 71,636	\$ 77,171	\$ 71,519	\$ 5,652
Delinquent Tax	144	325	538	(213)
Motor Vehicle Tax	3,417	3,744	4,390	(646)
16/20M Truck Tax	297	348	-	348
Recreational Vehicle Tax	47	50	99	(49)
Interest on Idle Funds	535	579	-	579
Other Revenue from a Local Source	33,355	5,633	-	5,633
Transfer from General Fund	-	19,370	-	19,370
Total Receipts	<u>109,431</u>	<u>107,220</u>	<u>\$ 76,546</u>	<u>\$ 30,674</u>
Expenditures				
Instruction	\$ -	\$ -	\$ 5,165	\$ (5,165)
Student Support Services	10,840	5,327	35,000	(29,673)
General Administration	-	-	-	-
School Administration	1,981	1,913	20,000	(18,087)
Operation & Maintenance	133,052	63,376	86,631	(23,255)
Transportation	11,026	41,887	36,500	5,387
Vehicle Service & Maintenance	-	-	30,000	(30,000)
Site Improvement	-	-	-	-
Building Improvements	3,687	-	-	-
Total Expenditures	<u>160,586</u>	<u>112,503</u>	<u>\$ 213,296</u>	<u>\$ (100,793)</u>
Receipts Over (Under) Expenditures	\$ (51,155)	\$ (5,283)		
Unencumbered Cash, Beginning	<u>188,440</u>	<u>137,285</u>		
Unencumbered Cash, Ending	<u>\$ 137,285</u>	<u>\$ 132,002</u>		

UNIFIED SCHOOL DISTRICT NO. 242
Food Service Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Federal Aid	\$ 22,144	\$ 22,584	\$ 23,300	\$ (716)
State Aid	544	568	508	60
Charges for Services	16,169	17,348	17,264	84
Miscellaneous	8	294	-	294
Interest on Idle Funds	17	-	-	-
Transfer from General Fund	166	-	-	-
Transfer from Supplemental General	15,703	34,183	11,000	23,183
Total Receipts	54,751	74,977	\$ 52,072	\$ 22,905
Expenditures				
Operation and Maintenance	\$ 821	\$ 815	\$ 1,784	\$ (969)
Food Service Operation	61,845	65,005	64,130	875
Total Expenditures	62,666	65,820	\$ 65,914	\$ (94)
Receipts Over (Under) Expenditures	\$ (7,915)	\$ 9,157		
Unencumbered Cash, Beginning	21,774	13,859		
Unencumbered Cash, Ending	\$ 13,859	\$ 23,016		

UNIFIED SCHOOL DISTRICT NO. 242
Professional Development Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Other Revenue from Local Source	\$ 225	\$ -	\$ -	\$ -
Interest on Idle Funds	-	-	-	-
Transfer from General	-	-	-	-
Transfer from Supplemental General	-	-	-	-
Total Receipts	225	-	\$ -	\$ -
Expenditures				
Instruction Support Staff	\$ 45	\$ -	\$ 124	\$ (124)
Central Services	782	816	750	66
Total Expenditures	827	816	\$ 874	\$ (58)
Receipts Over (Under) Expenditures	\$ (602)	\$ (816)		
Unencumbered Cash, Beginning	1,476	874		
Unencumbered Cash, Ending	\$ 874	\$ 58		

UNIFIED SCHOOL DISTRICT NO. 242
Special Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over Under (Under)
	Actual	Actual	Budget	
Receipts				
Interest on Idle Funds	\$ -	\$ 14	\$ -	\$ 14
Other Revenue	3,200	-	-	-
Transfer from General Fund	149,816	120,226	139,672	(19,446)
Transfer from Supplemental General	21,000	57,041	20,371	36,670
Total Receipts	174,016	177,281	\$ 160,043	\$ 17,238
Expenditures				
Instruction	\$ 172,914	\$ 169,346	\$ 181,420	\$ (12,074)
Vehicle Operating Services	2,477	4,029	-	4,029
Total Expenditures	175,391	173,375	\$ 181,420	\$ (8,045)
Receipts Over (Under) Expenditures	\$ (1,375)	\$ 3,906		
Unencumbered Cash, Beginning	22,201	20,826		
Unencumbered Cash, Ending	\$ 20,826	\$ 24,732		

UNIFIED SCHOOL DISTRICT NO. 242
Vocational Education Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance- Over (Under)
Receipts				
Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Transfer from Supplemental General	-	-	-	-
Miscellaneous	-	-	-	-
Total Receipts	-	-	\$ -	\$ -
Expenditures				
Instruction	\$ -	\$ -	\$ -	\$ -
Student Support Services	-	-	-	-
Instructional Support Services	-	-	-	-
Other Supplemental Services	-	-	-	-
Total Expenditures	-	-	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 242
KPERS Special Retirement Contribution Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
State Aid	\$ -	\$ -	\$ -	\$ -
Transfer from General Fund	60,143	55,973	79,530	(23,557)
Total Receipts	60,143	55,973	\$ 79,530	\$ (23,557)
Expenditures				
Instruction	\$ 45,107	\$ 42,361	\$ 60,500	\$ (18,139)
Student Support Services	1,804	1,298	1,600	(302)
General Administration	3,007	2,418	3,200	(782)
School Administration	4,809	4,859	7,200	(2,341)
Operation & Maintenance	3,609	3,358	4,800	(1,442)
Food Services	1,807	1,679	2,230	(551)
Total Expenditures	60,143	55,973	\$ 79,530	\$ (23,557)
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	-	-		
Unencumbered Cash, Ending	\$ -	\$ -		

UNIFIED SCHOOL DISTRICT NO. 242
Gifts and Grants Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over (Under)
		Actual	Budget	
Receipts				
Donations	<u>14,342</u>	<u>12,549</u>	<u>\$ -</u>	<u>\$ 12,549</u>
Expenditures				
Instruction	<u>19,336</u>	<u>10,098</u>	<u>\$ 23,753</u>	<u>\$ (13,655)</u>
Receipts Over (Under) Expenditures	\$ (4,994)	\$ 2,451		
Unencumbered Cash, Beginning	<u>28,747</u>	<u>23,753</u>		
Unencumbered Cash, Ending	<u>\$ 23,753</u>	<u>\$ 26,204</u>		

UNIFIED SCHOOL DISTRICT NO. 242
Driver Training Fund
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year		Variance- Over Under
		Actual	Budget	(Under)
Receipts				
State Aid	\$ 476	\$ 768	\$ 630	\$ 138
Transfer from Supplemental General	-	-	2,000	(2,000)
Miscellaneous	1,040	1,306	1,000	306
Total Receipts	1,516	2,074	\$ 3,630	\$ (1,556)
Expenditures				
Instruction	\$ 1,839	\$ 52	\$ 3,730	\$ (3,678)
Vehicle Operating Services	70	71	631	(560)
Total Expenditures	1,909	123	\$ 4,361	\$ (4,238)
Receipts Over (Under) Expenditures	\$ (393)	\$ 1,951		
Unencumbered Cash, Beginning	1,124	731		
Unencumbered Cash, Ending	\$ 731	\$ 2,682		

Schedule 2-M**UNIFIED SCHOOL DISTRICT NO. 242****Contingency Reserve Fund****Schedule of Receipts and Expenditures****Regulatory Basis****For the Year Ended June 30, 2017****(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Operating Transfers	\$ -	\$ -
Expenditures		
Operations & Maintenance	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>101,737</u>	<u>101,737</u>
Unencumbered Cash, Ending	<u><u>\$ 101,737</u></u>	<u><u>\$ 101,737</u></u>

Schedule 2-N

UNIFIED SCHOOL DISTRICT NO. 242
Textbook Rental Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>
Receipts		
Miscellaneous	\$ 8,073	\$ 6,828
Rental Fees & Books	<u>-</u>	<u>550</u>
Total Receipts	\$ 8,073	\$ 7,378
Expenditures		
Instruction	<u>\$ 8,765</u>	<u>\$ 8,001</u>
Receipts Over (Under) Expenditures	\$ (692)	\$ (623)
Unencumbered Cash, Beginning	<u>10,726</u>	<u>10,034</u>
Unencumbered Cash, Ending	<u><u>\$ 10,034</u></u>	<u><u>\$ 9,411</u></u>

Schedule 2-O

UNIFIED SCHOOL DISTRICT NO. 242
Title I Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 18,236	\$ 16,413
Expenditures		
Instruction	\$ 18,236	\$ 16,413
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	<u>2</u>	<u>2</u>
Unencumbered Cash, Ending	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>

Schedule 2-P

UNIFIED SCHOOL DISTRICT NO. 242

Title II-A Fund

Schedule of Receipts and Expenditures

Regulatory Basis

For the Year Ended June 30, 2017

(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 4,070	\$ 3,993
Expenditures		
Instruction	\$ 4,070	\$ 3,993
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

Schedule 2-Q

**UNIFIED SCHOOL DISTRICT NO. 242
REAP Federal Grant Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)**

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ 18,849	\$ 15,335
Expenditures		
Project Expense	\$ 18,849	\$ 15,335
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

Schedule 2-R

UNIFIED SCHOOL DISTRICT NO. 242
Character Education Fund
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended June 30, 2017
(With Comparative Actual Totals for the Prior Year Ended June 30, 2016)

	Prior Year Actual	Current Year Actual
Receipts		
Federal Aid	\$ -	\$ -
Expenditures		
Project Expense	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Unencumbered Cash, Ending	\$ -	\$ -

UNIFIED SCHOOL DISTRICT NO. 242

Agency Funds

Summary of Receipts and Disbursements

Regulatory Basis

For the Year Ended June 30, 2017

Fund	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
High School				
Class of 2016	\$ 840	\$ -	\$ 233	\$ 607
Class of 2017	14,309	446	14,589	166
Class of 2018	2,766	19,787	9,632	12,921
Class of 2019	1,375	1,915	2,234	1,056
Class of 2020	446	3,991	2,002	2,435
Class of 2021	727	202	12	917
Class of 2022	-	38	2	36
Cheerleaders	3,002	236	1,054	2,184
National Honor Society	361	30	-	391
NHS Balloon Store	-	5,564	1,593	3,971
Scholars Bowl	-	-	-	-
Student Council	601	65	239	427
Art Club	227	-	-	227
Science Club	111	-	-	111
Middle School				
Cheerleaders	13	170	10	173
Total	<u>\$ 24,778</u>	<u>\$ 32,444</u>	<u>\$ 31,600</u>	<u>\$ 25,622</u>

UNIFIED SCHOOL DISTRICT NO. 242
District Activity Funds
Schedule of Receipts, Expenditures, and Unencumbered Cash
Regulatory Basis
For the Year Ended June 30, 2017

Fund	Beginning Unencumbered Cash Balance	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Gate Receipts						
Athletics	\$ 2,420	\$ 31,642	\$ 29,901	\$ 4,161	\$ -	\$ 4,161
Drama	1,511	1,741	1,554	1,698	-	1,698
Total Gate Receipts	3,931	33,383	31,455	5,859	-	5,859
School Projects						
Academic Awareness	829	54	456	427	-	427
After Prom	-	900	504	396	-	396
Balloon Business	3,842	-	3,842	-	-	-
Elementary Store	1,477	4,380	3,288	2,569	-	2,569
Music	560	3,000	3,187	373	-	373
Library	4,398	1,096	3,175	2,319	-	2,319
Publications	5,897	4,135	5,147	4,885	-	4,885
Total School Projects	17,003	13,565	19,599	10,969	-	10,969
Total District Activity Funds	\$ 20,934	\$ 46,948	\$ 51,054	\$ 16,828	\$ -	\$ 16,828